



Thomas A. Schweich
Missouri State Auditor

2011 ANNUAL REPORT

Office of The Missouri State Auditor

December 2011
Report No. 2011-123



<http://auditor.mo.gov>

-----A MESSAGE FROM
THE STATE AUDITOR

The Citizens of Missouri
The Honorable Jay Nixon
The Missouri General Assembly

Following, please find the State Auditor's office annual report of the 123 reports issued, 166 bonds registered, and 117 initiative petitions received in 2011.

During 2011, this office helped identify more than a dozen instances of theft and misuse of public monies, totaling over \$700,000 and leading to criminal charges against the individuals alleged to have embezzled the funds. We uncovered wasted resources and violations of law and policy in several state agencies, municipal courts and other political subdivisions.

We released the Fiscal Year 2010 Statewide Single Audit, which required over 27,000 hours to audit \$13.46 billion in federal funds spent on major programs by state agencies. We activated this office's first ever rapid response team to address enrollment and attendance report tampering at a public elementary school and conducted audits of the Department of Revenue contract license offices for the first time in the history of this office.

The Auditor's Swift Assessment Program rapid response team and the Auditor's Follow-up Team to Effect Recommendations have, I believe, improved accountability in Missouri government.

As my first year in office concludes, I want to thank the professional and dedicated employees of the State Auditor's office who continue to serve the citizens of Missouri by improving government efficiency and accountability. I look forward to another productive year.

Very truly yours,

A handwritten signature in black ink that reads "Thomas A. Schweich". The signature is written in a cursive, flowing style.

Thomas A. Schweich

OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE



Missouri State Auditor Thomas A. Schweich

DUTIES OF THE STATE AUDITOR

The Missouri Constitution and the Missouri Revised Statutes give the Missouri State Auditor the authority to establish appropriate systems of accounting for all public officials of the state and to audit all state agencies; boards and commissions; the state court system; school districts; counties that do not have a county auditor; and other political subdivisions, upon petition by the voters of those subdivisions.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States Government Accountability Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

AUDITS PERFORMED

Audits of state and local government are performed by the State Auditor's office.

- 1) **State Government Audits:** The State Auditor conducts audits of state agencies, programs, and activities; boards and commissions; statewide elected officials; the General Assembly; the judiciary; the state's financial statements; and federal awards expended by the state. The State Auditor may also conduct audits of Department of Revenue contract license offices.
- 2) **Local Government Audits:** For counties that do not have a county auditor, the State Auditor is required to conduct an audit at least once every four years. The State Auditor also conducts an audit in a county collector's office after a vacancy occurs. In addition, the State Auditor conducts audits of Transportation Development Districts and may conduct audits of school districts.

Qualified voters of a political subdivision, such as cities, school districts, water districts, etc., may request an audit through the petition process.¹

For a complete listing of audits released in 2011, please see page 20.

¹ The number of verified signatures required for a petition audit is determined by the following table from RSMO §29.230:

| <u>No. of Votes in Last Election for Governor</u> | <u>Percent</u> | <u>The Greater of</u> <u>Minimum</u> |
|---|---------------------------------|---|
| Below 1,000 | 25% of registered voters | ----- |
| 1,000 to 4,999 | 15% of actual votes | 200 |
| 5,000 to 49,999 | 10% of actual votes | 750 |
| 50,000 or more | 5% of actual votes | 5,000 |

FISCAL NOTES

The State Auditor's office is responsible for assessing the fiscal impact of initiative petitions proposing constitutional or statutory changes that citizens file with the Secretary of State. The fiscal note and fiscal note summary for each petition states the initiative's estimated costs or savings, if any, to state and local governmental entities. Once the Secretary of State certifies the official ballot title, summary statement of the measure, and the fiscal note summary, an initiative petition can be circulated publicly for signatures. Proposals that obtain the required number of signatures within statutory time limits will be voted on by the public at the next statewide General Election.²

The office is also responsible for assessing the fiscal impact for Missouri General Assembly adopted joint resolutions proposing constitutional amendments or bills without a fiscal note summary, which are to be referred to a public vote. The fiscal note and fiscal note summary for each joint resolution or bill states the measure's estimated costs or savings, if any, to state and local governmental entities.

During 2011, the State Auditor's office received notification to prepare fiscal notes and fiscal note summaries for 117 initiative petitions or joint resolutions. For a complete listing of initiative petitions received by the State Auditor's office in 2011, please see page 31.

BOND REGISTRATION

The State Auditor's office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the

² Petitions proposing amendments to the constitution require signatures of 8 percent of the legal voters in each of two-thirds of the congressional districts in the state, and petitions proposing laws must be signed by 5 percent of such voters.

contracts under which the bonds were issued. For a complete listing of bonds registered in 2011 with the State Auditor's office, please see page 25.

REVIEW OF PROPERTY TAX RATES

State law requires the Missouri State Auditor annually to certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions of Missouri's Constitution, Article X, Sections 16-24, commonly known as the Hancock Amendment. The State Auditor's office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law. The Review of 2011 Property Tax Rates is Report No. 2011-118 and is available on our website.

NOTE: The State Auditor's office does not have the authority to reduce the tax rate of any taxing jurisdiction. Additionally, the State Auditor's office has no authority to determine or review individual tax assessments. Chapter 138, RSMo, governs the appeals process for assessed valuations as they pertain to individual taxpayers.

STATEMENTS AND TESTIMONY

The State Auditor is often called upon to advise the governor, legislature, and citizens on matters pertaining to state government operations.

Auditor Schweich frequently testifies before Missouri legislative committees regarding audits undertaken by his office. This year he testified before the House Appropriations Committee on Health, Mental Health, and Social Services regarding certain findings in the 2010 Statewide Single Audit.

NEW INITIATIVES WITHIN THE OFFICE

Shortly after taking office, Auditor Schweich started the Auditor's Swift Assessment Program (ASAP) to rapidly respond to credible allegations of waste, fraud, or abuse of public monies. ASAP is only activated if there is reason to believe evidence may be destroyed and the ASAP guidelines are met. This year, ASAP was activated to audit allegations of enrollment and attendance report tampering at a public elementary school, and its findings are contained in Report No. 2011-066.

Auditor Schweich also formed the Auditor's Follow-up Team to Effect Recommendations (AFTER). Every finding in an audit report is followed by a recommendation to bring the entity into compliance with the law and accepted accounting practices and to improve government accountability, transparency and efficiency. Ninety days after an audit with findings requiring immediate management attention is released, AFTER returns and reports on whether the entity has implemented the applicable audit recommendations.

In order to facilitate transparency and increase accountability, Auditor Schweich also instituted the Citizens Summary and a rating scale. The Citizens Summary provides readers with a short, plain language summary of each audit, and the rating scale rates the audited entity as Excellent, Good, Fair or Poor, so readers can tell at a glance how the entity is performing overall in the audited areas.

During 2011, we redesigned the State Auditor's office website at <http://auditor.mo.gov>. The website contains a wealth of information and many helpful links. All audit reports issued and bonds registered with the office from 1999 to present and all initiative petitions received by the office from 2003 to present are available on the website. Reports are searchable, listed chronologically, and categorized by subject and by region. The website also includes news releases, employment opportunities, and links for information on petition audits, federal stimulus monies tracking, political subdivision financial reporting, and various forms.

2011 AUDIT HIGHLIGHTS

ELECTED OFFICIALS



The State Auditor is required by state law to conduct audits of the offices of other statewide elected officials. In 2011, the State Auditor's office released reports related to the Office of the State Treasurer; the Office of Attorney General, Medicaid Fraud Control Unit; the Office of the Lieutenant Governor; and the Office of the Governor. Summaries of these reports follow.

Office of the State Treasurer

The audit of the Office of the State Treasurer discovered that a former employee was paid \$15,791 for two months' work as a Transition Specialist after resigning his position as Deputy State Treasurer. The former employee reported eight hours per day of work on his timesheet during this time period, but minimal documentation existed to support the work for which he was compensated. This was the only audit finding, and, overall, the Office of the State Treasurer received a rating of **Good**.

(Report No. 2011-026)

Office of the Attorney General, Medicaid Fraud Control Unit

The audit of the Office of Attorney General, Medicaid Fraud Control Unit contained no audit findings. The Medicaid Fraud Control Unit received one of only two **Excellent** performance ratings given in 2011.

(Report No. 2011-037)

Office of the Lieutenant Governor, Lodging Reimbursement

The Deputy State Auditor released a report regarding the Lieutenant Governor's reimbursement of in-state lodging expenses. Lieutenant Governor Kinder reimbursed the state for in-state lodging expenses it had

incurred on his behalf. The State Auditor's office reviewed this amount and determined that another \$1,888.63 was owed to meet the Lieutenant Governor's stated objective of reimbursing all in-state lodging expenses incurred on his behalf. Given the limited nature of this review, no rating was assigned.

(Report No. 2011-031)

Office of the Governor, Letter Report on Withholds

During the regularly-scheduled audit of the Office of the Governor, the State Auditor's office discovered that Governor Nixon's Office of Administration lacked any accounting support for its announced withholds of over \$170 million in appropriated funds for fiscal year 2012. Moreover, the withholds were announced before the start of the fiscal year, which appeared to exceed the Governor's constitutional and statutory authority. The State Auditor issued a letter report recommending that the Governor work with the General Assembly to clarify and/or address the issues. The Governor declined to take such action, and the matter is currently pending before the court. Given the limited nature of this report, no rating was assigned.

(Report No. 2011-043)

EDUCATION



The State Auditor's office conducted various audits related to education during 2011. Some of these audits were based upon statutory authority or obligation, while others arose through the petition process. Summaries of several education-related audits follow.

Department of Higher Education, Separation and Retention Contracts of University Officials

The State Auditor released an audit of the Department of Higher Education, Separation and Retention Contracts of University Officials. The audit considered the employment contracts of the four chancellors of the University of Missouri campuses and the nine presidents of the other Missouri public 4 year universities. The audit identified five agreements which may not comply with state law and/or may not be in the best interest of the university. Missouri state law forbids public officials from receiving any compensation for work which has already been performed. Bonuses and severance packages are two examples of such prohibited payments.

Missouri Southern State University agreed to pay its then-president, Dr. Julio S. Leon, a lump sum of \$168,518 upon his resignation after 38 years of employment, 25 of which were as president, and gave him the option to teach part-time as the highest paid professor. Northwest Missouri State University entered an employment agreement with its then-president, Dr. Dean L. Hubbard, who served as president for 25 years, which entitled him to a year's pay (\$224,762) for the year after he resigned, and entitled him and his spouse to health and accident insurance for 2 years after he resigned. Harris Stowe State University entered a contract with its then-president, Dr. Henry Givens, Jr., who had served as president for 30 years, under which he would work as an advisor for two years at \$70,000 per year and receive lifetime medical, dental, vision, long-term care and life insurance.

After 5 years of her presidency, Truman State University entered a separation agreement with its then-president, Dr. Barbara B. Dixon, which entitled her to receive a salary of \$205,050 to serve as a consultant for 1 year after her resignation to document her thoughts and recommendations regarding cost-saving measures. She was entitled to receive an additional \$10,000 at the end of the year if she performed satisfactorily and to receive an additional 6 months of insurance. After 5 years as president of Missouri State University, Dr. Michael T. Nietzel resigned and, in accordance with his contract, became the highest paid tenured professor in the Department of Psychology at an annual salary of \$160,423. His contract also entitled him to be paid \$80,211 for a semester of leave,

during which time he served as an unpaid advisor to Governor Nixon on higher education matters. Due to the limited objective of this audit, no overall rating was provided.

(Report No. 2011-055)

Northwest Missouri State University

An audit of Northwest Missouri State University (NWMSU) discovered it had not solicited competitive bids or proposals for auxiliary services for years and had extended and amended its existing contracts in exchange for approximately \$1.5 million in donations or other payments to fund a stadium renovation. The university also failed to properly monitor its food services and facilities management contracts. The university and its foundation made substantial payments and provided other benefits to its former president for the year after his resignation, which may have been in violation of the Missouri Constitution's prohibition against additional compensation for public officials.

NWMSU subsidized over \$3.3 million of the not-for-profit Northwest Foundation's operating costs, in apparent violation of the Missouri Constitution. The university also lacked documentation to support its room and board charges. In addition, the audit recommended that NWMSU assess the continued viability of programs which operate at a loss and its continued ownership of real property for which it has no current plans and the university's airplane. In addition, NWMSU should improve its internal controls over cash receipts, capital asset management, and computer security. The university received an overall rating of **Fair**.

(Report No. 2011-047)

St. Louis Public School District, Patrick Henry Downtown Academy, Enrollment and Attendance Recording and Reporting

The State Auditor activated the Auditor's Swift Assessment Program (ASAP) in 2011, for the first rapid audit response in the history of the office. In response to credible allegations of enrollment and attendance report tampering, and in light of a substantiated risk that potential evidence was

being destroyed, ASAP undertook an assessment of enrollment and attendance recording and reporting at Patrick Henry Downtown Academy (Patrick Henry). After ASAP conducted several interviews and took steps to preserve the available documentation, the State Auditor determined the allegations had merit and directed the audit staff to conduct a comprehensive audit of the issue.

The audit found numerous discrepancies between the manual attendance records completed by teachers and the official attendance records submitted to the state electronically by the school's office personnel. A school employee testified under oath that the school principal directed her to alter attendance data when entering it into the electronic system. The overwhelming impact of these discrepancies was to inflate attendance, thereby increasing funding and attendance percentages. The audit noted that district policy requires each teacher to enter attendance data in the electronic system personally, but this policy was not followed or enforced at Patrick Henry. The audit also noted that the district-wide Student Information System did not adequately limit or electronically track when or by whom changes are made in the system, leaving data subject to unauthorized or erroneous changes. Because of the nature of this rapid response audit, no overall rating was provided.

(Report No. 2011-066)

Lathrop R-II School District

The State Auditor's office audited the Lathrop R-II School District pursuant to a duly-executed petition request. The only audit finding was the school district failed to adequately monitor its diesel fuel usage. The school district's bus services contractor uses the school district's fuel tank, and the school district should track the fuel usage to ensure all of its fuel is used to benefit the school district. The overall rating was **Good**.

(Report No. 2011-025)

Kansas City 33 School District

The State Auditor released an audit of the Kansas City 33 School District (KCSD) which found that the school district did not always competitively bid or effectively monitor contracts and lacked adequate documentation to support nearly \$4 million in expenditures for student incentives and food and meals. The audit recommended the KCSD maintain a complete list of surplus property and explore means to dispose of surplus property and reduce utility costs at closed schools.

The audit identified weaknesses in the KCSD's accounting controls which enabled the former principal of Lincoln College Preparatory Academy to make \$58,000 in unauthorized disbursements and withdrawals, for which she is currently awaiting trial. The audit recommended the KCSD improve its compliance with the Sunshine law and establish formal written textbook policies and procedures. The audit also cautioned that the KCSD should continue to monitor its financial condition. Overall, the audit rated the KCSD **Fair**.

(Report No. 2011-082)

COURTS



In 2011, the State Auditor conducted several audits of various municipal courts and audited the Missouri Court of Appeals, Southern District. The State Auditor has the discretion to audit courts as he deems advisable and, generally, will audit the local municipal court when an audit petition is received. Below are summaries of several court audit reports.

Missouri Court of Appeals, Southern District

The State Auditor noted that the Missouri Court of Appeals, Southern District, has no supervisory review of payroll duties, most employees are not required to complete timesheets, and leave records are not adequately documented. One employee had been overpaid by more than \$2,000, and another employee's leave balance was short eight days. The audit found that receipting and depositing procedures should be improved, and a

physical inventory of the law library's assets should be performed. Overall, in the areas audited, the performance was **Good**.

(Report No. 2011-007)

Seventh Judicial Circuit, City of North Kansas City Municipal Division

The State Auditor identified no findings during the audit of the Seventh Judicial Circuit, City of North Kansas City Municipal Division. The court received one of only two **Excellent** ratings given in 2011.

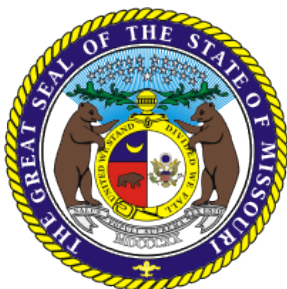
(Report No. 2011-033)

Fortieth Judicial Circuit, City of Lanagan Municipal Division

The State Auditor identified at least \$521 in missing funds during the audit of the Fortieth Judicial Circuit, City of Lanagan Municipal Division, and, because certain records could not be located, it is possible additional monies are missing. City officials should work with law enforcement regarding the missing funds and records. The audit identified significant weaknesses in accounting controls and procedures, which increase the risk of theft or misuse of funds. The court lacked adequate procedures for collecting monies due on tickets and could be owed thousands of dollars in unpaid fines. The audit also found inadequate procedures related to case dispositions, license suspensions and ticket accountability. The overall performance of the court, in the areas audited, was **Poor**.

(Report No. 2011-012)

STATE AGENCIES



The State Auditor conducted various audits of state agencies in 2011, including audits of entire departments, audits of divisions within a department, and audits of certain functions, such as security controls or administrative functions, within a given department or

division. Summaries of a few such audits are provided below.

Department of Public Safety, Missouri State Water Patrol

The State Auditor released an audit of the Department of Public Safety, Missouri State Water Patrol (MSWP). Effective January 1, 2011, the MSWP was eliminated, and its powers and duties were transferred to the Missouri State Highway Patrol (MSHP), Water Patrol Division. The audit discovered over \$3,000 in missing boater education fees, which weaknesses in internal controls allowed to go undetected, and a former MSWP clerk was charged with felony stealing. The audit also uncovered 28 boats worth \$250,000 sitting unused in a warehouse with no clear plans for their future use or disposal. Finally, the audit revealed that, instead of the \$3 million savings the transfer was promised to bring to the state, the transfer will actually cost the state an additional \$900,000 per year, primarily due to increased retirement and health care costs. The MSWP received an audit rating of **Fair**.

(Report No. 2011-060)

Missouri Health and Educational Facilities Authority

An audit of the Missouri Health and Educational Facilities Authority (MOHEFA) found that MOHEFA did not have compliant travel policies and did not adequately control travel costs for its board members, employees, or contractors, and some reimbursed expenses exceeded state guidelines. Some expenditures did not appear prudent or necessary. MOHEFA had not modified its rate structure since 2007 and collected almost \$1 million in annual service fees in fiscal year 2010, giving it a fund balance of over \$10 million with limited plans for its use. The audit also recommended that MOHEFA adopt a procurement policy and solicit competitive bids or proposals for goods and services. Overall, MOHEFA was rated **Good**.

(Report No. 2011-054)

Department of Insurance, Financial Institutions and Professional Registrations, Division of Finance

Although the State Auditor was not given access to most financial institution examination records at the time of the Department of Insurance, Financial Institutions and Professional Registrations, Division of Finance (DOF) audit, a review of the records provided revealed several instances of noncompliance. The DOF was late performing association examinations 47% of the time. DOF employees failed to document that they completed all required procedures, had supervisors review completed examinations and used the most current version of the examination program when reviewing banks which closed between March 2008 and April 2010. In addition, the audit discovered that, in the 3 years ended June 30, 2010, the DOF collected \$1,546,000 more from banks than necessary to cover actual costs. The DOF had no documentation that it had reviewed the overhead rates it charges associations and trusts to cover personnel costs. In the completed areas of the audit, the overall performance of the DOF was rated **Fair**.

(Report No. 2011-017)

Missouri Department of Conservation

An audit of the Missouri Department of Conservation (MDC) found that the MDC had spent over \$1.23 million to reintroduce just 39 elk into Missouri, despite having budgeted only \$411,185 to reintroduce 150 elk. The MDC spent three times more than planned to reintroduce less than a quarter of the number of elk planned. In addition, the MDC executive staff and commission discussed the elk restoration project in closed sessions, which was not allowed by the Sunshine Law. The audit also found the MDC lacked current area management plans for the majority of applicable conservation areas and accesses, a failing which was also noted in our prior audit of the MDC. The audit also recommended the MDC improve its internal controls over procurement cards and questioned the MDC's sole source procurement to a retired former employee whereby he will receive at least \$155,000 to write a book about Missouri rivers and streams. The overall performance in the areas audited was rated **Good**.

(Report No. 2011-120)

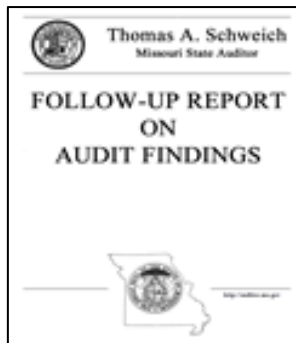
CONTRACT LICENSE OFFICES



The State Auditor conducted audits of ten contract license offices: Aurora; Columbia; Downtown (St. Louis); Imperial; Kansas City-Fletcher Daniels Building; Paris; Princeton; Raytown; South Fremont (Springfield); and Willow Springs. We rated nine of the offices **Good** and rated the Princeton office **Fair**. Several of the offices need to improve their accounting controls and procedures and their handling of prepayment void transactions.

(Report Nos. 2011-094 to 2011-103)

FOLLOW-UP



For the first time in the office's history, the State Auditor began dispatching a team, the Auditor's Follow-up Team to Effect Recommendations (AFTER), 90 days after an audit to assess whether recommendations for findings requiring immediate management attention have been implemented. The State Auditor issued five follow-up audit reports in 2011. Below is a summary of one such report.

City of Neosho, Follow-up

The State Auditor issued a petition audit report of the City of Neosho in July (Report No. 2011-036) and rated the city **Poor**. AFTER assessed the city's implementation of 13 findings requiring immediate management attention and found the city had made substantial progress. The city had either implemented or was in the process of implementing every one of these important recommendations.

(Report No. 2011-121)

STATEWIDE SINGLE AUDIT



Each year, the State Auditor's office is required to audit the state's financial statements and its use of federal awards, including American Recovery and Reinvestment Act of 2009 (ARRA) funds. The 2010 Statewide Single Audit required over 27,000 hours to audit the \$13.46 billion in federal awards spent on major programs by the state. We found that the

Department of Elementary and Secondary Education monitored its sub-recipients' ARRA spending one year in arrears, and the Department of Higher Education was initially unaware it had a duty to monitor how the \$134 million of ARRA funds it disbursed to colleges and universities was spent.

In 74% of the cases we reviewed, the Department of Health and Senior Services had not conducted the mandatory annual reassessment of eligibility for a Medicaid Waiver program, and, in many cases, the Department of Social Services-Children's Division lacked adequate eligibility documentation and had insufficient supporting documentation for payments made. The Department of Social Services-Family Support Division lacks a formal and comprehensive system for evaluating whether costs charged to or counted toward the Temporary Assistance for Needy Families program were allowable. The Department of Health and Senior Services did not adequately control voided Women, Infants and Children program checks, and over 2,000 voided checks were later redeemed. No findings were made with respect to the Missouri Department of Transportation or Department of Economic Development. Given the compound nature of this audit report, no rating is assigned.

(Report No. 2011-011)

MISCELLANEOUS



In addition to elected officials, school districts and universities, courts, state agencies, contract license offices and federal awards, the State Auditor audits class three counties, boards and commissions, and transportation development districts, in addition to fulfilling other statutory obligations. Moreover, upon receipt of a petition bearing a sufficient number of valid signatures, the State Auditor will conduct an audit of any political subdivision, for which the political subdivision bears the cost. Below are summaries of some of the above-described audits released in 2011.

Schuyler County Collector and Property Tax System

While conducting a regularly-scheduled audit of Schuyler County, the State Auditor's office discovered evidence of theft in the County Collector's office. In total, at least \$568,974 in property tax receipts is missing. Weak internal controls and procedures allowed the theft to continue undetected over several years. The former County Collector resigned and pled guilty to a federal charge of felony mail fraud. The State Auditor's office rated the performance of the Schuyler County Collector's office **Poor**.

(Report No. 2011-112)

Board of Election Commissioners, City of St. Louis

The State Auditor determined the Board of Election Commissioners (BEC), City of St. Louis, does not routinely review and update the database of registered voters. Although the BEC has made significant improvements since the prior audit, we still found that over 2,400 voters were registered in the city and elsewhere in the state. The BEC does not separately account for the additional five percent of election costs charged, so it is difficult to determine if the funds are used in compliance with state law. The audit

also found that the BEC does not adequately track candidate reports and may not always comply with the Sunshine Law and procurement policies. The BEC's overall performance in the areas audited was rated **Fair**.

(Report No. 2011-111)

Compilation of 2010 Criminal Activity Forfeiture Act Seizures

State law requires the State Auditor's office to issue an annual compilation of the Criminal Activity Forfeiture Act (CAFA) seizures for the year. The law requires the Attorney General, prosecuting attorneys, and law enforcement agencies participating in the federal forfeiture system to submit an annual report to the State Auditor; these reports are used to prepare the annual compilation. In February, the State Auditor's office released the 2010 report based upon the information it had received, but it was missing nine prosecuting attorneys' reports and all applicable law enforcement agencies' reports. Based upon the information provided, less than \$26,000 in seizure proceeds went to Missouri public schools. Due to the nature of this compilation report, no rating is assigned.

(Report No. 2011-008)

City of Lanagan

During a petition audit of the City of Lanagan, the State Auditor identified over \$13,500 in missing funds. Because city records disappeared from City Hall, auditors were unable to determine if additional monies were missing. In addition, auditors concluded that the city owes the state at least \$36,000 in excess ticket revenues. The audit found the city is in poor financial condition and lacks adequate accounting controls and procedures. The audit recommended the city investigate large water losses, review its water rates, and enforce delinquent penalties. The City of Lanagan received a rating of **Poor**.

(Report No. 2011-105)

Audit Reports Released by the Missouri State Auditor's Office in 2011

| Audit | Date Issued | Audit Number |
|--|------------------------|-------------------------|
| 2011 Annual Report | 12-2011 | 2011-123 |
| Village of Riverview | 12-2011 | 2011-122 |
| Follow-Up Report on Audit Findings / City of Neosho | 12-2011 | 2011-121 |
| Conversation / Department of Conservation | 12-2011 | 2011-120 |
| Grundy County - Financial Statements | 12-2011 | 2011-119 |
| Review of 2011 Property Tax Rates | 12-2011 | 2011-118 |
| Ozark County | 12-2011 | 2011-117 |
| Transportation Development Districts | 12-2011 | 2011-116 |
| Health and Senior Services / Monitoring of Long-Term Care Facilities and Handling of Complaint Investigations | 12-2011 | 2011-115 |
| Jackson County Sports Complex Authority | 12-2011 | 2011-114 |
| Administration / Children's Trust Fund Board | 12-2011 | 2011-113 |
| Schuyler County Collector and Property Tax System | 12-2011 | 2011-112 |
| Board of Election Commissioners, City of St. Louis | 12-2011 | 2011-111 |
| Pulaski County | 12-2011 | 2011-110 |
| Thirty-Eighth Judicial Circuit / City of Sparta / Municipal Division | 12-2011 | 2011-109 |
| Public Safety / Missouri State Highway Patrol's Use of Highway Funds | 11-2011 | 2011-108 |
| Social Services / MO HealthNet Division / Program Integrity Unit | 11-2011 | 2011-107 |
| City of Mountain Grove | 11-2011 | 2011-106 |
| City of Lanagan | 11-2011 | 2011-105 |
| City of Pacific | 11-2011 | 2011-104 |
| Revenue / Willow Springs Contract License Office | 11-2011 | 2011-103 |
| Revenue / South Fremont (Springfield) Contract License Office | 11-2011 | 2011-102 |
| Revenue / Raytown Contract License Office | 11-2011 | 2011-101 |
| Revenue / Princeton Contract License Office | 11-2011 | 2011-100 |
| Revenue / Paris Contract License Office | 11-2011 | 2011-99 |
| Revenue / Kansas City-Fletcher Daniels Building Contract License | 11-2011 | 2011-98 |

| Office | | |
|---|---------|---------|
| Revenue / Imperial Contract License Office | 11-2011 | 2011-97 |
| Revenue / Downtown (St. Louis) Contract License Office | 11-2011 | 2011-96 |
| Revenue / Columbia Contract License Office | 11-2011 | 2011-95 |
| Revenue / Aurora Contract License Office | 11-2011 | 2011-94 |
| Phelps County | 11-2011 | 2011-93 |
| Village of Rayville | 11-2011 | 2011-92 |
| Dunklin County | 10-2011 | 2011-91 |
| City of Howardville | 10-2011 | 2011-90 |
| Follow-Up Report on Audit Findings / City of Pine Lawn | 10-2011 | 2011-89 |
| Henry County - Financial Statements | 10-2011 | 2011-88 |
| Lawrence County - Financial Statements | 10-2011 | 2011-87 |
| Ripley County - Financial Statements | 10-2011 | 2011-86 |
| Harrison County - Financial Statements | 10-2011 | 2011-85 |
| Twentieth Judicial Circuit / City of Pacific / Municipal Division | 10-2011 | 2011-84 |
| City of North Kansas City | 10-2011 | 2011-83 |
| Kansas City 33 School District | 10-2011 | 2011-82 |
| Dade County - Financial Statements | 09-2011 | 2011-81 |
| Dallas County - Financial Statements | 09-2011 | 2011-80 |
| Howard County - Financial Statements | 09-2011 | 2011-79 |
| Pulaski County - Financial Statements | 09-2011 | 2011-78 |
| Crawford County - Financial Statements | 09-2011 | 2011-77 |
| Madison County - Financial Statements | 09-2011 | 2011-76 |
| Butler County - Financial Statements | 09-2011 | 2011-75 |
| Barry County - Financial Statements | 09-2011 | 2011-74 |
| Marion County - Financial Statements | 09-2011 | 2011-73 |
| Warren County - Financial Statements | 09-2011 | 2011-72 |
| Nodaway County - Financial Statements | 09-2011 | 2011-71 |
| Holt County - Financial Statements | 09-2011 | 2011-70 |
| Clark County - Financial Statements | 09-2011 | 2011-69 |
| Monroe County | 09-2011 | 2011-68 |

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|--|---------|---------|
| Harrison County | 09-2011 | 2011-67 |
| St. Louis Public School District, Patrick Henry Downtown Academy Enrollment and Attendance Recording and Reporting | 09-2011 | 2011-66 |
| Pemiscot County | 09-2011 | 2011-65 |
| Follow-Up Report On Audit Findings / Village of Indian Point | 09-2011 | 2011-64 |
| Ralls County - Financial Statements | 09-2011 | 2011-63 |
| Schuyler County - Financial Statements | 09-2011 | 2011-62 |
| Texas County - Financial Statements | 09-2011 | 2011-61 |
| Public Safety / Missouri State Water Patrol | 09-2011 | 2011-60 |
| Economic Development / Division of Tourism | 09-2011 | 2011-59 |
| Phelps County - Financial Statements | 09-2011 | 2011-58 |
| Stone County - Financial Statements | 09-2011 | 2011-57 |
| Revenue / Taxation Division Security Controls | 09-2011 | 2011-56 |
| Higher education / Separation and Retention Contracts of University Officials | 09-2011 | 2011-55 |
| Administration / Missouri Health and Educational Facilities Authority | 09-2011 | 2011-54 |
| Pemiscot County - Financial Statements | 09-2011 | 2011-53 |
| Dunklin County - Financial Statements | 09-2011 | 2011-52 |
| Carroll County - Financial Statements | 09-2011 | 2011-51 |
| Laclede County - Financial Statements | 09-2011 | 2011-50 |
| Ray County | 09-2011 | 2011-49 |
| Missouri Statewide Performance Indicators: A National Comparison | 09-2011 | 2011-48 |
| Higher Education / Northwest Missouri State University | 09-2011 | 2011-47 |
| Follow-Up Report on Audit Findings / City of University City | 08-2011 | 2011-46 |
| Douglas County | 08-2011 | 2011-45 |
| Office of Administration / Missouri Ethics Commission | 08-2011 | 2011-44 |
| Governor Withholding Report | 08-2011 | 2011-43 |
| Grundy County | 08-2011 | 2011-42 |
| Marion County | 08-2011 | 2011-41 |
| Howard County | 08-2011 | 2011-40 |
| Thirty-Fourth Judicial Circuit / City of Howardville / Municipal Division | 08-2011 | 2011-39 |
| Follow-Up Report on Audit Findings / Department of Mental Health / Office of Director | 07-2011 | 2011-38 |

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|---|---------|---------|
| Office of Attorney General / Medicaid Fraud Control Unit | 07-2011 | 2011-37 |
| City of Neosho | 07-2011 | 2011-36 |
| Daviess County - Financial Statements | 07-2011 | 2011-35 |
| Natural Resources / Petroleum Storage Tank Insurance Fund Board Of Trustees | 07-2011 | 2011-34 |
| Seventh Judicial Circuit / City of North Kansas City / Municipal Division | 07-2011 | 2011-33 |
| City of Lowry City | 07-2011 | 2011-32 |
| Lieutenant Governor Reimbursement | 07-2011 | 2011-31 |
| Warren County | 06-2011 | 2011-30 |
| City of Pine Lawn | 06-2011 | 2011-29 |
| Gans Road and U.S. 63 Transportation Development District | 06-2011 | 2011-28 |
| Twenty-First Judicial Circuit / Village of Riverview / Municipal Division | 06-2011 | 2011-27 |
| Office of State Treasurer / Year Ended June 30, 2010 | 06-2011 | 2011-26 |
| Lathrop R-II School District | 05-2011 | 2011-25 |
| Twenty-First Judicial Circuit / City of Pine Lawn / Municipal Division | 05-2011 | 2011-24 |
| Forty-Fourth Judicial Circuit / City of Mountain Grove / Municipal Division | 05-2011 | 2011-23 |
| Hanley Road and North of Folk Avenue / Transportation Development District | 05-2011 | 2011-22 |
| City of Chula | 05-2011 | 2011-21 |
| County Collector / Wayne County | 05-2011 | 2011-20 |
| Village of Bull Creek | 05-2011 | 2011-19 |
| Revenue / Department of Revenue / Administrative Functions | 05-2011 | 2011-18 |
| Insurance, Financial Institutions and Professional Registration / Division of Finance | 05-2011 | 2011-17 |
| Economic Development / Division of Workforce Development | 04-2011 | 2011-16 |
| Administration / Review of Article X, Sections 16 Through 24, Constitution of Missouri / Year Ended June 30, 2010 | 04-2011 | 2011-15 |
| City of University City | 04-2011 | 2011-14 |
| Transportation Development Districts | 03-2011 | 2011-13 |
| Fortieth Judicial Circuit / City of Lanagan / Municipal Division | 03-2011 | 2011-12 |
| State of Missouri / Single Audit / Year Ended June 30, 2010 | 03-2011 | 2011-11 |
| Caldwell County - Financial Statements | 03-2011 | 2011-10 |
| Village of Indian Point | 03-2011 | 2011-09 |

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|---|---------|---------|
| Compilation of 2010 Criminal Activity Forfeiture Act Seizures | 02-2011 | 2011-08 |
| Judiciary / Missouri Court of Appeals / Southern District | 02-2011 | 2011-07 |
| Seventh Judicial Circuit / City of Holt Municipal Division | 02-2011 | 2011-06 |
| Fourth Judicial Circuit / City of Maryville Municipal Division | 02-2011 | 2011-05 |
| Shannon County - Financial Statements | 02-2011 | 2011-04 |
| Comprehensive Annual Financial Report | 01-2011 | 2011-03 |
| Shannon County | 01-2011 | 2011-02 |
| County Collector / Marion County | 01-2011 | 2011-01 |

Bonds Registered with the Missouri State Auditor's Office in 2011

| Date of Registration | Bonds Issued By | Amount of Issue |
|---------------------------------|---|----------------------------|
| 12-29-2011 | Normandy School District | \$8,500,000.00 |
| 12-29-2011 | Wright City R-II School District | \$1,000,000.00 |
| 12-29-2011 | Lincoln County R-III School District | \$6,015,000.00 |
| 12-16-2011 | Maryville R-II School District | \$7,420,000.00 |
| 12-16-2011 | Palmyra R-I School District | \$7,000,000.00 |
| 12-16-2011 | Pettis County R-V School District | \$790,000.00 |
| 12-16-2011 | Paris R-II School District | \$720,000.00 |
| 12-15-2011 | Mt. Vernon R-V School District | \$2,700,000.00 |
| 12-14-2011 | Pleasant Hill R-III School District | \$5,100,000.00 |
| 12-12-2011 | Johnson County, Neighborhood Improvement District | \$110,000.00 |
| 12-12-2011 | Hartville R-II School District | \$1,440,000.00 |
| 12-12-2011 | Normandy School District | \$3,000,000.00 |
| 12-08-2011 | Grain Valley R-V School District | \$1,275,000.00 |
| 12-08-2011 | Fair Play R-II School District | \$1,270,000.00 |
| 12-05-2011 | North St. Francois County R-I School District | \$6,205,000.00 |
| 12-02-2011 | Cape Girardeau School District No. 63 | \$2,990,000.00 |
| 12-02-2011 | Center School District No. 58 | \$2,885,000.00 |
| 11-29-2011 | Black Jack Fire Protection District | \$2,500,000.00 |
| 11-23-2011 | City of Grain Valley | \$5,234,676.40 |
| 11-23-2011 | El Dorado Springs R-II School District | \$1,850,000.00 |
| 11-23-2011 | Osage County R-II School District | \$2,300,000.00 |
| 11-23-2011 | Mid County Fire Protection District | \$3,635,000.00 |
| 11-23-2011 | Spokane R-VII School District | \$2,095,000.00 |
| 11-23-2011 | Scott City R-I School District | \$2,410,000.00 |

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|------------|---|-----------------|
| 11-14-2011 | City of St. Charles, Neighborhood Improvement District | \$9,860,000.00 |
| 11-09-2011 | Maryville R-II School District | \$4,265,000.00 |
| 11-08-2011 | Lebanon R-III School District | \$6,490,000.00 |
| 11-08-2011 | Dexter R-XI School District | \$4,775,000.00 |
| 11-08-2011 | Central R-III School District | \$4,150,000.00 |
| 11-08-2011 | Boonville R-I School District | \$5,870,000.00 |
| 11-03-2011 | Pattonville Fire Protection Dist | \$3,000,000.00 |
| 11-02-2011 | Platte County, Neighborhood Improvement District | \$5,415,000.00 |
| 10-26-2011 | Boone County | \$71,000.00 |
| 10-26-2011 | School District of Riverview Gardens | \$9,349,920.75 |
| 10-26-2011 | Kirksville R-III School District | \$6,855,000.00 |
| 10-19-2011 | Hickman Mills C-1 School District | \$9,650,000.00 |
| 10-19-2011 | Blair Oaks R-II School District | \$4,975,000.00 |
| 10-18-2011 | Consolidated School District No. 2 (Raytown) | \$9,390,000.00 |
| 10-14-2011 | Butler R-V School District | \$6,145,000.00 |
| 10-14-2011 | Reorganized School District No. II | \$2,300,000.00 |
| 10-11-2011 | South Metropolitan Fire Protection District | \$5,690,000.00 |
| 10-11-2011 | Kingston K-14 School District | \$900,000.00 |
| 10-11-2011 | Kingston K-14 School District | \$690,000.00 |
| 10-05-2011 | Otterville R-VI School District | \$410,000.00 |
| 10-05-2011 | Wentzville R-IV School District | \$6,960,000.00 |
| 10-05-2011 | Wentzville R-IV School District | \$42,535,000.00 |
| 09-30-2011 | Ozark Reorganized School District No. 6 | \$2,175,000.00 |
| 09-30-2011 | Purdy R-II School District | \$1,600,000.00 |
| 09-28-2011 | Parkway C-2 School District | \$27,120,000.00 |
| 09-28-2011 | School District of Maplewood Richmond Heights | \$6,999,981.40 |
| 09-28-2011 | Ralls County R-II School District | \$2,650,000.00 |
| 09-27-2011 | City of Ferguson | \$8,000,000.00 |

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| 09-27-2011 | Reorganized School District No. R-III | \$5,475,000.00 |
| 09-27-2011 | Northwest R-I School District | \$4,333,000.00 |
| 09-27-2011 | Lakeland R-III School District | \$1,460,000.00 |
| 09-20-2011 | Grandview R-II School District | \$3,925,000.00 |
| 09-14-2011 | Southern Boone County R-I School District | \$4,200,000.00 |
| 09-14-2011 | Meramec Valley R-III School District | \$8,195,000.00 |
| 09-13-2011 | Verona R-VII School District | \$2,450,000.00 |
| 09-06-2011 | North Kansas City Levee District | \$6,250,000.00 |
| 09-01-2011 | Reorganized School District No. IX | \$4,350,000.00 |
| 08-31-2011 | North Kansas City School District 74 | \$13,620,000.00 |
| 08-30-2011 | School District of the City of Independence | \$10,020,000.00 |
| 08-30-2011 | The Community College District of Mineral Area | \$8,000,000.00 |
| 08-24-2011 | Atherton Levee District | \$390,000.00 |
| 08-23-2011 | Southwest R-V School District | \$2,375,000.00 |
| 08-22-2011 | School District of the City of St. Charles | \$8,355,000.00 |
| 08-22-2011 | City of Pacific, Missouri Neighborhood Improvement District | \$3,765,000.00 |
| 08-10-2011 | City of St. Peters | \$5,150,000.00 |
| 08-04-2011 | Oak Grove R-VI School District | \$10,000,000.00 |
| 07-29-2011 | City of Owensville | \$1,185,000.00 |
| 07-29-2011 | Liberty Public School District No. 53 | \$16,290,000.00 |
| 07-27-2011 | City of Warrensburg, Missouri Neighborhood Improvement District | \$3,115,000.00 |
| 07-27-2011 | Rockwood R-6 School District | \$9,905,000.00 |
| 07-21-2011 | City of Richmond | \$2,355,000.00 |
| 07-21-2011 | Kirkwood School District R-7 | \$4,980,000.00 |
| 07-21-2011 | Osborn R-0 School District | \$510,000.00 |
| 07-08-2011 | Sikeston R-6 School District | \$3,190,000.00 |
| 07-05-2011 | City of Rock Hill | \$3,500,000.00 |
| 07-05-2011 | Jackson Township | \$100,000.00 |

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| 07-05-2011 | Brookfield R-III School District | \$525,000.00 |
| 06-30-2011 | Cooper County Fire Protection District | \$1,280,000.00 |
| 06-28-2011 | Ozark Reorganized School District No. 6 | \$6,500,000.00 |
| 06-28-2011 | Fort Osage School District R-I | \$7,800,000.00 |
| 06-28-2011 | Independence Township | \$100,000.00 |
| 06-28-2011 | Reorganized School District No. R-II | \$9,675,000.00 |
| 06-24-2011 | Palmyra R-I School District | \$610,000.00 |
| 06-24-2011 | West Platte R-II School District | \$775,000.00 |
| 06-24-2011 | Moberly School District No. 81 | \$16,200,000.00 |
| 06-24-2011 | Meadow Heights R-II School District | \$300,000.00 |
| 06-24-2011 | Meadow Heights R-II School District | \$300,000.00 |
| 06-22-2011 | Park Hill School District | \$10,000,000.00 |
| 06-22-2011 | Nodaway Township | \$200,000.00 |
| 06-20-2011 | Branson Reorganized School District No. 4 | \$9,150,000.00 |
| 06-20-2011 | The School District of Jennings | \$5,600,000.00 |
| 06-20-2011 | City of Oak Grove | \$5,470,000.00 |
| 06-14-2011 | White Cloud Township | \$150,000.00 |
| 06-13-2011 | Pierce City R-VI School District | \$3,100,000.00 |
| 06-08-2011 | Hancock Place School District | \$3,000,000.00 |
| 06-08-2011 | City of Lake Winnebago | \$250,000.00 |
| 06-01-2011 | The School District of Columbia | \$48,275,000.00 |
| 05-27-2011 | Community R-VI School District | \$1,325,000.00 |
| 05-25-2011 | City of Lee's Summit | \$12,000,000.00 |
| 05-24-2011 | Rich Hill R-IV School District | \$1,000,000.00 |
| 05-23-2011 | City of Lilbourn | \$175,000.00 |
| 05-23-2011 | Mansfield R-IV School District | \$2,225,000.00 |
| 05-23-2011 | Hancock Place School District | \$7,000,000.00 |
| 05-17-2011 | Stockton R-I School District | \$8,015,000.00 |
| 05-17-2011 | Ritenour School District | \$10,000,000.00 |

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| 05-11-2011 | Francis Howell R-III School District | \$9,940,000.00 |
| 05-06-2011 | Windsor C-1 School District | \$9,650,000.00 |
| 05-04-2011 | Pleasant Hope R-VI School District | \$900,000.00 |
| 05-03-2011 | Worth Co R-III School District | \$520,000.00 |
| 05-03-2011 | Newburg R-II School District | \$990,000.00 |
| 05-03-2011 | Brookfield R-III School District | \$1,775,000.00 |
| 04-27-2011 | Brookfield R-III School District | \$905,000.00 |
| 04-27-2011 | Valley Park School District | \$2,655,000.00 |
| 04-27-2011 | City of Belton | \$14,885,000.00 |
| 04-26-2011 | Boone County | \$450,000.00 |
| 04-11-2011 | Reorganized School District No. R-IV | \$3,400,000.00 |
| 04-08-2011 | Reorganized School District No. 2 (Willard) | \$5,120,000.00 |
| 04-08-2011 | Logan-Rogersville R-VIII School District | \$2,435,000.00 |
| 04-06-2011 | Pike County R-III School District | \$1,250,000.00 |
| 03-28-2011 | Chadwick R-I School District | \$825,000.00 |
| 03-24-2011 | Wentzville R-IV School District | \$7,950,000.00 |
| 03-21-2011 | Bloomfield R-XIV School District | \$839,168.00 |
| 03-17-2011 | Grain Valley R-V School District | \$3,000,000.00 |
| 03-08-2011 | Mexico School District No. 59 | \$1,250,000.00 |
| 03-04-2011 | Wright City R-II School District | \$5,250,000.00 |
| 02-28-2011 | Chadwick R-I School District | \$350,000.00 |
| 02-28-2011 | City of Webster Groves | \$13,000,000.00 |
| 02-28-2011 | The School District of Springfield R-12 | \$9,000,000.00 |
| 02-25-2011 | New Bloomfield R-III School District | \$600,000.00 |
| 02-24-2011 | The School District of the City of Independence | \$30,000,000.00 |
| 02-23-2011 | Slater School District | \$800,000.00 |
| 02-23-2011 | DeSoto School District #73 | \$900,000.00 |
| 02-22-2011 | West Peculiar Fire Protection District | \$2,000,000.00 |
| 02-22-2011 | Reorganized School District No. II | \$1,885,000.00 |
| 02-17-2011 | Reorganized School District R-II | \$4,785,000.00 |

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|------------|---|-----------------|
| 02-17-2011 | Harrisburg R-VIII School District | \$1,300,000.00 |
| 02-16-2011 | Spanish Lake Fire Protection District | \$790,000.00 |
| 02-16-2011 | Carl Junction R-I School District | \$9,610,000.00 |
| 02-16-2011 | Advance R-IV School District | \$1,500,000.00 |
| 02-16-2011 | Maries County R-I School District | \$2,200,000.00 |
| 02-14-2011 | Lincoln County R-III School District | \$2,950,000.00 |
| 02-14-2011 | Mexico School District No. 59 | \$5,130,000.00 |
| 02-14-2011 | Avenue City R-IX School District | \$925,000.00 |
| 02-08-2011 | Oran R-III School District | \$1,690,000.00 |
| 02-07-2011 | Orrick R-XI School District | \$2,400,000.00 |
| 02-03-2011 | Lincoln County R-III School District | \$6,140,000.00 |
| 01-28-2011 | Wright City R-II School District | \$3,730,000.00 |
| 01-27-2011 | Mid-County Fire Protection District | \$2,405,000.00 |
| 01-27-2011 | Meadow Heights R-II School District | \$1,025,000.00 |
| 01-27-2011 | Cass County | \$10,000,000.00 |
| 01-25-2011 | Pierce City R-VI School District | \$1,275,000.00 |
| 01-21-2011 | City of St. James | \$6,700,000.00 |
| 01-14-2011 | Northeast Randolph County R-IV School District | \$970,000.00 |
| 01-14-2011 | Crystal City School District No. 47 | \$1,130,000.00 |
| 01-14-2011 | Puxico R-VIII School District | \$2,160,000.00 |
| 01-13-2011 | Mid-County Fire Protection District | \$1,000,000.00 |
| 01-13-2011 | Robertson Fire Protection District | \$1,000,000.00 |
| 01-13-2011 | Princeton R-V School District | \$1,510,000.00 |
| 01-12-2011 | Kingsville R-I School District | \$1,475,000.00 |
| 01-11-2011 | West St. Francois County R-IV School District | \$2,310,000.00 |
| 01-10-2011 | Rich Hill R-IV School District | \$1,695,000.00 |
| 01-04-2011 | Union R-XI School District | \$9,275,000.00 |

Initiative Petitions Received by the Missouri State Auditor's Office in 2011³

| Fiscal Note Number | Date Received | Fiscal Note Description | Date Submitted to Secretary of State |
|-----------------------------------|--------------------------|--|---|
| 11-01 | 01/06/11 | Proposed Constitutional Amendment - Article III, version 1, (Purvis) - Reduction in the number of House of Representative members | 02/07/11 |
| 11-02 | 01/06/11 | Proposed Constitutional Amendment - Article III, version 2, (Purvis) - Reduction in the number of House of Representative members | 02/07/11 |
| 11-03 | 01/06/11 | Proposed Constitutional Amendment - Article VIII, version 3, (Cologna) - Early voting | 02/07/11 |
| 11-04 | 01/06/11 | Proposed Constitutional Amendment - Article VIII, version 4, (Cologna) - Early voting | 02/07/11 |
| 11-05 | 01/06/11 | Proposal Related to Chapter 115, RSMo, version 2, (Cologna) - Early voting | 02/07/11 |
| 11-06 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 1 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-07 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 2 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-08 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 3 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-09 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 4 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-10 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 5 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-11 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 6 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-12 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 7 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-13 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 8 (Ellinger) - Taxation | Withdrawn by Petitioner |
| 11-14 | 01/07/11 | Proposed Constitutional Amendment - Article X, version 9 (Ellinger) - Taxation | Withdrawn by Petitioner |

³ This list contains only those initiative petitions received in 2011 that had been certified, withdrawn, or rejected as of the date of this report.

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| 11-15 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 1a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-16 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 2a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-17 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 3a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-18 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 4a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-19 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 5a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-20 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 6a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-21 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 7a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-22 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 8a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-23 | 01/18/11 | Proposed Constitutional Amendment - Article X, version 9a (Ellinger) - Taxation | 02/16/11 Withdrawn by Petitioner 09/08/11 |
| 11-24 | 01/24/11 | Proposal Related to Chapter 115, RSMo, version 3, (Cologna) - Early voting | 02/17/11 |
| 11-25 | 01/24/11 | Proposed Constitutional Amendment - Article III, version 3, (Purvis) - Reduction in the number of House of Representative members | 02/17/11 |
| 11-26 | 01/24/11 | Proposed Constitutional Amendment - Article III, version 4, (Purvis) - Reduction in the number of House of Representative members | Withdrawn by Petitioner |
| 11-27 | 01/24/11 | Proposed Constitutional Amendment - Article VI, (Deutsch) - Local control of police departments | Withdrawn by Petitioner |
| 11-28 | 02/07/11 | Proposed Constitutional Amendment - Article VI, version 2, (Deutsch) - Local control of police departments | 03/04/11 |

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|-------|----------|--|--------------------------|
| 11-29 | 02/07/11 | Proposed Constitutional Amendment - Article VI, version 3, (Deutsch) - Local control of police departments | 03/04/11 |
| 11-30 | 02/07/11 | Proposed Constitutional Amendment - Article VI, version 4, (Deutsch) - Local control of police departments | 03/04/11 |
| 11-31 | 02/07/11 | Proposed Constitutional Amendment - Article VI, version 5, (Deutsch) - Local control of police departments | 03/04/11 |
| 11-32 | 02/07/11 | Proposed Constitutional Amendment - Article VI, version 6, (Deutsch) - Local control of police departments | 03/04/11 |
| 11-33 | 02/10/11 | Proposed Constitutional Amendment - Article III, version 5, (Purvis) - Reduction in the number of House of Representative members | 03/10/11 |
| 11-34 | 02/23/11 | Proposal Related to Chapter 72.170, RSMo (Brown) - Consolidation of political subdivisions | Rejected by Sec of State |
| 11-35 | 03/03/11 | Proposal Related to Chapter 130, RSMo, version 1, (Purvis) - Campaign finance disclosure | 03/31/11 |
| 11-36 | 04/12/11 | Proposal Related to Chapter 590, RSMo, (Moore) - Racial Profiling Prevention Act | 05/11/11 |
| 11-37 | 04/12/11 | Proposed Constitutional Amendment - Article III, version 1, (Adams) - Voter Protection Act | 05/11/11 |
| 11-38 | 04/12/11 | Proposed Constitutional Amendment - Article III, version 2, (Adams) - Voter Protection Act | 05/11/11 |
| 11-39 | 05/13/11 | Proposal Related to Chapter 149, RSMo, (Ellinger) - Tobacco Tax | 06/10/11 |
| 11-40 | 05/20/11 | Proposed Constitutional Amendment - Article III, version 3, (Adams) - Your Vote Counts Act | 06/17/11 |
| 11-41 | 05/20/11 | Proposed Constitutional Amendment - Article III, version 4, (Adams) - Your Vote Counts Act | 06/17/11 |
| 11-42 | 05/20/11 | Proposed Constitutional Amendment - Article III, version 5, (Adams) - Will of the People Act | 06/17/11 |
| 11-43 | 05/20/11 | Proposed Constitutional Amendment - Article III, version 6, (Adams) - Will of the People Act | 06/17/11 |
| 11-44 | 05/26/11 | Senate Joint Resolution No. 2 - Advance Voting and Voter Identification | 06/23/11 |
| 11-45 | 05/26/11 | House Joint Resolution No. 2 - Right to Prayer | 06/23/11 |
| 11-46 | 05/27/11 | Proposed Constitutional Amendment - Article III, version 7, (Adams) - Your Vote Counts Amendment | 06/24/11 |
| 11-47 | 05/27/11 | Proposed Constitutional Amendment - Article III, version 8, (Adams) - Your Vote Counts Amendment | 06/24/11 |
| 11-48 | 06/08/11 | Proposal Related to Castlepoint Fire Protection District (Brown) - Shall Castlepoint Fire Protection District of Missouri be Incorporated? | Rejected by Sec of State |
| 11-49 | 06/08/11 | Proposal Related to Chapter 321, RSMo, Section 321.506 (Brown) - Contracting Fire Service to a Private Company | Rejected by Sec of State |
| 11-50 | 06/24/11 | Proposal Related to Chapters 408 and 367, RSMo, (Bryan) - Consumer Credit and Small Loan Interest Rates | Withdrawn by Petitioner |

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| 11-51 | 06/29/11 | Proposal Related to Chapters 408 and 367, RSMo, version 2 (Bryan) - Consumer Credit and Small Loan Interest Rates | Withdrawn by Petitioner |
| 11-52 | 07/07/11 | Proposed Constitutional Amendment - Article XIV and Proposal Related to Chapters 192 and 195, RSMo (Viets) - Cannabis Legalization | Withdrawn by Petitioner |
| 11-53 | 07/07/11 | Proposal Related to Chapters 192, 195, and 196, RSMo (Viets) - Cannabis Legalization | Withdrawn by Petitioner |
| 11-54 | 07/08/11 | Proposal Related to Chapters 367 and 408, RSMo, version 3 (Bryan) - Consumer Credit and Small Loan Interest Rates | 08/05/11 |
| 11-55 | 07/13/11 | Proposal Related to Chapters 367 and 408, RSMo (Neale) - Eliminating Taxes and Fees for Certain Consumer Credit Lenders | Withdrawn by Petitioner |
| 11-56 | 07/14/11 | Proposal Related to Chapters 367 and 408, RSMo, version 2 (Neale) - Eliminating Taxes and Fees for Certain Consumer Credit Lenders | Withdrawn by Petitioner |
| 11-57 | 08/01/11 | Proposal to Dissolve the Board of Private Investigations Examiners (Brown) | Rejected by Sec of State |
| 11-58 | 08/15/11 | Proposed Constitutional Amendment - Article X, version 10 (Ellinger) - Taxation | 09/12/11 |
| 11-59 | 08/15/11 | Proposed Constitutional Amendment - Article X, version 11 (Ellinger) - Taxation | 09/12/11 |
| 11-60 | 09/02/11 | Proposed Constitutional Amendment - Article IV & Proposal Related to Chapters 105 and 195, RSMo (Viets) - Cannabis Legalization | Rejected by Sec of State |
| 11-61 | 09/02/11 | Proposal Related to Chapters 105 and 195, RSMo (Viets) - Cannabis Legalization | Rejected by Sec of State |
| 11-62 | 09/02/11 | Proposal to Dissolve the Metropolitan Sewer District in St. Louis (Brown) | Rejected by Sec of State |
| 11-63 | 09/06/11 | Proposed Constitutional Amendment - Article X, version 12 (Ellinger) - Taxation | 10/05/11 |
| 11-64 | 09/06/11 | Proposed Constitutional Amendment - Article X, version 13 (Ellinger) - Taxation | 10/05/11 |
| 11-65 | 09/15/11 | Proposed Constitutional Amendment - Article X, (Kriegshauser) - Taxation | 10/14/11 |
| 11-66 | 09/20/11 | Proposal Related to Chapter 149, RSMo (Hess) - Tobacco Tax | 10/14/11 |
| 11-67 | 09/21/11 | Proposal Related to Chapter 290, RSMo, version 1 (Grant) - Minimum Wage | Withdrawn by Petitioner |
| 11-68 | 09/21/11 | Proposal Related to Chapter 290, RSMo, version 2 (Grant) - Minimum Wage | Withdrawn by Petitioner |
| 11-69 | 09/27/11 | Proposal regarding Castlepoint Fire Protection Association Fund for the Purpose of Providing Voters Donation of County Funding's to Build a New Castlepoint Firehouse (Brown) | Rejected by Sec of State |
| 11-70 | 10/03/11 | Proposed Constitutional Amendment - Article IV & Proposal Related to Chapters 105, 195, and 263, RSMo, version 3, (Viets) - Cannabis Legalization | 10/28/11 |

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| 11-71 | 10/03/11 | Proposal Related to Chapters 105, 195, and 263, RSMo, version 3, (Viets) - Cannabis Legalization | 10/28/11 |
| 11-72 | 10/05/11 | Proposal Related to Chapter 290, RSMo, version 1, (Grant) - Minimum Wage | 11/04/11 |
| 11-73 | 10/05/11 | Proposal Related to Chapter 290, RSMo, version 2, (Grant) - Minimum Wage | 11/04/11 |
| 11-74 | 10/11/11 | Proposal Related to Chapter 393, RSMo, (Wilson) - Renewable Energy Standard Act | Withdrawn by Petitioner |
| 11-75 | 11/15/11 | Proposal Related to Chapters 84, 86, and 105, RSMo, version 7, (Ellinger) - Police Departments in St. Louis and Kansas, Police Relief and Pension Systems, and Public Officers and Employees - Miscellaneous Provisions | 12/12/11 |
| 11-76 | 11/15/11 | Missourians Against the Protests and Pickets of Funerals, (Newhouse) | Rejected by Sec of State |

CONTACTING THE STATE AUDITOR'S OFFICE

There are several ways to contact the office:

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